

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN

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UNITED STATES OF AMERICA,

Plaintiff,

v.

JAY C. HEMMER, GAIL J. HEMMER,  
BA MORTGAGE LLC, and the  
WISCONSIN DEPARTMENT OF  
REVENUE,

Defendants.

ORDER

08-cv-203-bbc

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This is a civil action brought by plaintiff United States of America to reduce to judgment certain tax assessments against defendants Jay C. Hemmer and Gail J. Hemmer (hereafter defendants) and to foreclose federal tax liens against certain property located at 1933 104th Street, New Richmond, Wisconsin. The case is before the court on plaintiff's motion for summary judgment, to which defendants have made no response.

From the unopposed findings of fact proposed by plaintiff, I find that the following are undisputed and material.

On the following dates, the Internal Revenue Service made the following federal income tax assessments against defendants. The total amount due for each year includes accrued but unassessed penalties and interest calculated through August 1, 2008.

| Tax Year | Date of Assessment               | Amount      |
|----------|----------------------------------|-------------|
| 1991     | 06/22/98<br>07/02/06<br>12/17/07 | \$11,693.64 |
| 1992     | 06/22/98<br>07/04/05             | \$14,987.17 |
| 1993     | 06/22/98<br>07/04/05             | \$64,886.88 |
| 1994     | 06/22/98<br>07/04/05             | \$63,213.36 |
| 1995     | 07/13/98<br>07/04/05             | \$43,447.69 |
| 1996     | 05/10/99<br>02/26/07             | \$49,533.58 |
| 1997     | 03/20/00<br>02/26/07             | \$56,388.13 |
| 1998     | 08/15/05                         | \$42,896.85 |
| 1999     | 08/15/05                         | \$32,847.97 |
| 2000     | 08/15/05<br>07/03/06<br>03/26/07 | \$53,938.89 |
| 2001     | 08/15/05<br>07/03/06<br>04/02/07 | \$33,811.69 |
| 2002     | 08/15/05<br>07/03/06             | \$9,051.25  |
| 2004     | 09/04/06                         | \$34,999.18 |
| 2005     | 09/04/06                         | \$36,969.74 |
| 2006     | 05/28/07<br>10/22/07             | \$24,092.82 |

As of August 1, 2008, the total balance owed by defendant on the assessments set out above, including accrued interest and other accrued statutory additions is \$572,758.84. Statutory penalties, interest and other costs continue to accrue.

Notices of federal tax liens against defendants covering the tax years 1992 through 2002 and 2004 through 2006 liabilities set out above were filed in St. Croix County, Wisconsin, as set forth below:

| TAX PERIOD | FILING DATES             |
|------------|--------------------------|
| 1991       | 6/12/06; AND 11/26/2007  |
| 1992       | 6/12/06; AND 11/26/2007  |
| 1993       | 6/12/06; AND 11/26/2007  |
| 1994       | 6/12/06; AND 11/26/2007  |
| 1995       | 6/12/06; AND 11/26/2007  |
| 1996       | 2/5/2007; AND 11/26/2007 |
| 1997       | 2/5/2007; AND 11/26/2007 |
| 1998       | 2/5/2007; AND 11/26/2007 |
| 1999       | 2/5/2007; AND 11/26/2007 |
| 2000       | 2/5/2007; AND 11/26/2007 |
| 2001       | 2/5/2007; AND 11/26/2007 |
| 2002       | 2/5/2007; AND 11/26/2007 |
| 2004       | 2/5/2007                 |
| 2005       | 2/5/2007                 |
| 2006       | 10/1/2007                |

Defendants own the property located at 1933 104th Street, New Richmond, Wisconsin. The property is legally described as

Lot 2, Red Pine Estates in the Town of Star Prairie, St. Croix County, Wisconsin.

Defendants litigated their 1991-94 federal tax liabilities in the United States Tax Court, which found defendants liable for federal income taxes and additions for the years 1991 through 1994.

### ORDER

IT IS ORDERED that

1. Plaintiff's motion for summary judgment is GRANTED;
2. Judgment is entered in favor of the United States against defendants Jay C. Hemmer and Gail J. Hemmer in the amount of \$572,758.84, plus interest and all other statutory additions provided by law accruing after August 1, 2008;
3. The United States' tax liens, notice of which were filed in St. Croix County on June 12, 2006, February 5, 2007, October 1, 2007 and November 26, 2007, are valid and subsisting liens against defendants Jay C. Hemmer and Gail G. Hemmer's property and interests in property;
4. The federal tax liens attach to all property and rights to property of defendants Jay C. Hemmer and Gail G. Hemmer, including all property located at 1933 104th Street, New Richmond, Wisconsin, in St. Croix County, held by Jay C. Hemmer and Gail G. Hemmer;

5. The federal tax liens are hereby foreclosed against property located at 1933 104th Street, New Richmond, Wisconsin, in St. Croix County and that property will be sold at a judicial sale, according to law, free and clear of any right, title, lien, claim or interest of any of the defendants, and that the proceeds of the sale be distributed to such parties and in such amounts as this court shall determine; and
6. The United States is entitled to recover its costs of this action and such other relief as the court shall deem just and appropriate.

Entered this 28th day of August, 2008.

BY THE COURT:

*Barbara B. Crabb*  
BARBARA B. CRABB  
District Judge